

## *FEDERAL FUNDS - Section 14*

<a href="#"><u>1.0 Administering Federal Funds</u></a>	(FMP #48)
<a href="#"><u>2.0 Administration of Joint Funded Programs and Excess Federal Revenue</u></a>	(FMP #19)
<a href="#"><u>3.0 Definition of Administrative Costs for Block Grants</u></a>	(FMP #24)
<a href="#"><u>3.1 Expending Funds from Concurrent Block Grants</u></a>	(APB #70)
<a href="#"><u>4.0 Indirect Cost Reimbursements</u></a>	(FMP #45, APB #75)
<a href="#"><u>4.1 Indirect Cost Negotiation Agreement</u></a>	(APB #28)
<a href="#"><u>4.2 Indirect Rates--Wisconsin Indian Tribes</u></a>	(APB #95)
<a href="#"><u>5.0 Ratios for Processing and Reporting Grant Expenditures</u></a>	
<a href="#"><u>6.0 Data Universal Numbering System (DUNS) Number</u></a>	

## **SUMMARY OF FEDERAL FUNDS**

*All federal funds are subject to applicable state and federal statutes, rules or regulations.*

*Bureau of Fiscal Services' policies include the following:*

- *DHSS is responsible for establishing policies and procedures to comply with the reporting, timing, and accounting for federal funds under the rules and regulations for each grant (**FEDERAL FUNDS 1.0**);*
- *Department policy is to maximize non-GPR funding available while at the same time saving GPR. This goal is combined with the need for appropriate legislative oversight of program level changes and unanticipated material variances in federal funds (**FEDERAL FUNDS 2.0**);*
- *The definition of administrative costs for block grants is contained in **FEDERAL FUNDS 3.0**;*
- *DHSS policy is to expend funds from the earliest open federal block grant (**FEDERAL FUNDS 3.1**);*
- *All grant management and OPB staff will ensure that each grant application includes indirect costs as a budgeted line item. The Bureau of Fiscal services will ensure that all indirect costs, when budgeted, as included in the federal claim. Revenue will be credited in accordance with s. 20.435 (8) (pz). (**FEDERAL FUNDS 4.0**)*
- *The most recent indirect cost negotiation agreement is attached to **FEDERAL FUNDS 4.1**.*
- *Special procedures for indirect cost rates for Wisconsin Indian tribes are in **FEDERAL FUNDS 4.2**.*